

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF CEDAR FALLS, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16200700200000</div> <div>Finance Manager/City Clerk</div> <div>220 Clay Street</div> <div>Cedar Falls, IA 50613</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		17,012,673		17,012,673	17,193,357
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		17,012,673		17,012,673	17,193,357
Delinquent property taxes		0		0	
TIF revenues		7,683,746		7,683,746	7,705,950
Other city taxes		5,536,981	0	5,536,981	5,504,811
Licenses and permits		1,074,541	0	1,074,541	980,450
Use of money and property		1,001,606	141,978	1,143,584	1,155,130
Intergovernmental		14,237,813	0	14,237,813	17,001,000
Charges for fees and service		3,527,789	7,610,412	11,138,201	11,732,015
Special assessments		12,267	0	12,267	10,000
Miscellaneous		1,731,298	618,405	2,349,703	4,857,372
Other financing sources		17,383,227	7,983,460	25,366,687	30,978,480
Total revenues and other sources		69,201,941	16,354,255	85,556,196	97,118,565
Expenditures and Other Financing Uses					
Public safety		8,969,058	0	8,969,058	9,368,320
Public works		10,097,983	0	10,097,983	12,559,960
Health and social services		172,285	0	172,285	3,203,250
Culture and recreation		6,279,509	0	6,279,509	7,239,277
Community and economic development		2,643,209	0	2,643,209	2,677,380
General government		4,680,481	0	4,680,481	4,837,030
Debt service		2,956,009	0	2,956,009	3,221,680
Capital projects		12,850,286	0	12,850,286	14,870,090
Total governmental activities expenditures		48,648,820	0	48,648,820	57,976,987
Business type activities		0	13,633,564	13,633,564	17,900,280
Total ALL expenditures		48,648,820	13,633,564	62,282,384	75,877,267
Other financing uses, including transfers out		23,597,483	1,769,204	25,366,687	19,951,480
Total ALL expenditures/And other financing uses		72,246,303	15,402,768	87,649,071	95,828,747
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-3,044,362	951,487	-2,092,875	1,289,818
Beginning fund balance July 1, 2012		49,465,821	8,087,126	57,552,947	48,971,838
Ending fund balance June 30, 2013		46,421,459	9,038,613	55,460,072	50,261,656
Note - These balances do not include \$ 13,268,189 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 11,610,000	Other long-term debt		\$ 0
Revenue debt		\$ 210,640	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 132,967,511
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/9/13	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jennifer Rodenbeck		→	319	273-8600	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CEDAR FALLS			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	12,116,768	4,046,763		849,142			17,012,673			17,012,673	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	12,116,768	4,046,763		849,142	0	0	17,012,673		T01	17,012,673	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	12,116,768	4,046,763		849,142	0	0	17,012,673			17,012,673	6
7	TIF revenues			7,683,746				7,683,746		T01	7,683,746	7
	Other city taxes											
8	Utility tax replacement excise taxes	58,402	20,920		3,736			83,058		T15	83,058	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	27,116						27,116		T19	27,116	12
13	Hotel/motel tax	307,910	307,911					615,821		T19	615,821	13
14	Other local option taxes		4,810,986					4,810,986		T09	4,810,986	14
15	TOTAL OTHER CITY TAXES	393,428	5,139,817	0	3,736	0	0	5,536,981	0		5,536,981	15
16	Section B - LICENSES AND PERMITS	1,074,541						1,074,541		T29	1,074,541	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	62,589	467,154			36,318		566,061	37,338	U20	603,399	18
19	Rents and royalties	14,801	162,702			258,042		435,545	104,640	U40	540,185	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	77,390	629,856	0	0	294,360	0	1,001,606	141,978		1,143,584	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	38,084						38,084		B89	38,084	27
28	Community development block grants		331,574					331,574		B50	331,574	28
29	Housing and urban development		1,210,128					1,210,128		B50	1,210,128	29
30	Public assistance grants					5,309,436		5,309,436		B79	5,309,436	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	38,084	1,541,702	0	0	5,309,436	0	6,889,222	0		6,889,222	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		3,757,903					3,757,903		C46	3,757,903	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation					860,673		860,673		C89	860,673	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development					348,894		348,894		C89	348,894	52
53	CEBA grants							0		C89	0	53
54	Iowa Department of Public Safety	53,359						53,359		C89	53,359	54
55	Iowa Arts Council	16,000						16,000			16,000	55
56	State Library grants	31,340						31,340			31,340	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	100,699	3,757,903	0	0	1,209,567	0	5,068,169	0		5,068,169	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	21,096						21,096		D89	21,096	64
65	Township contributions	43,685						43,685		D89	43,685	65
66	Fire/EMT service	541,903						541,903		D89	541,903	66
67	UNI Payment	15,000						15,000		D89	15,000	67
68	Utilities Transfer	1,542,000				70,000		1,612,000			1,612,000	68
69	Black Hawk Gaming	46,738						46,738			46,738	69
70	Total local grants and reimbursements	2,210,422	0	0	0	70,000	0	2,280,422	0		2,280,422	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,349,205	5,299,605	0	0	6,589,003	0	14,237,813	0		14,237,813	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	4,383,947	A8Ø	4,383,947	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking		204,487					204,487		A6Ø	204,487	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	2,408,267	A81	2,408,267	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	522,269						522,269		T15	522,269	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	818,198	A80	818,198	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	29,693						29,693		A89	29,693	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	135,392						135,392		A89	135,392	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	44,930	10,480					55,410		A03	55,410	98
99	Library charges	207,514						207,514		A89	207,514	99
100	Park, recreation, and cultural charges	2,010,651						2,010,651		A61	2,010,651	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Inspection Fees	362,373						362,373			362,373	103
104	TOTAL CHARGES FOR SERVICE	3,312,822	214,967	0	0	0	0	3,527,789	7,610,412		11,138,201	104
105												105
106	Section F - SPECIAL ASSESSMENTS	547				11,720		12,267		U01	12,267	106
107	Section G - MISCELLANEOUS											107
108	Contributions	37,865				44,000		81,865		U99	81,865	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise		5,100			355,379		360,479		U11	360,479	110
111	Fines	275,699						275,699		U30	275,699	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Miscellaneous	94,746	543					95,289	2,978		98,267	114
115	Reimbursements/Refunds	37,712	589,534			290,720		917,966	67,079		985,045	115
116	Recycling							0	248,814		248,814	116
117	Solid Waste Commission Distribution							0	299,534		299,534	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	446,022	595,177	0	0	690,099	0	1,731,298	618,405		2,349,703	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CEDAR FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	19,770,723	15,926,185	7,683,746	852,878	7,585,182	0	51,818,714	8,370,795		60,189,509	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	3,887,199	564,675		1,580,000	2,133,627		8,165,501	7,983,460		16,148,961	127
128	<i>Internal TIF loans and transfers in</i>			766,990	583,750	7,866,986		9,217,726			9,217,726	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,887,199	564,675	766,990	2,163,750	10,000,613	0	17,383,227	7,983,460		25,366,687	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	23,657,922	16,490,860	8,450,736	3,016,628	17,585,795	0	69,201,941	16,354,255		85,556,196	132
133												133
134	Beginning fund balance July 1, 2012	8,100,885	36,719,301	0	255,330	4,390,305		49,465,821	8,087,126		57,552,947	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	31,758,807	53,210,161	8,450,736	3,271,958	21,976,100	0	118,667,762	24,441,381		143,109,143	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	3,741,863	783,910					4,525,773		E62	4,525,773	2
3	Purchase of land and equipment	62,801						62,801		G62	62,801	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,961,856	550,653					3,512,509		E24	3,512,509	13
14	Purchase of land and equipment	9,515						9,515		G24	9,515	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	757,810						757,810		E66	757,810	18
19	Purchase of land and equipment	229						229		G66	229	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	100,421						100,421		E89	100,421	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	7,634,495	1,334,563	0	0	0	0	8,969,058			8,969,058	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,457,142					2,457,142		E44	2,457,142	42
43	Purchase of land and equipment		102,487					102,487		G44	102,487	43
44	Construction		5,842,899					5,842,899		F44	5,842,899	44
45	Parking meter and off-street — Current operation		208,120					208,120		E60	208,120	45
46	Purchase of land and equipment		25,159					25,159		G60	25,159	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	386,342						386,342		E44	386,342	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,075,834						1,075,834		E44	1,075,834	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,462,176	8,635,807	0	0	0	0	10,097,983			10,097,983	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	14,750	157,535					172,285		E32	172,285	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	14,750	157,535	0	0	0	0	172,285			172,285	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,700,812						1,700,812		E52	1,700,812	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	498,816						498,816		E61	498,816	125
126	Purchase of land and equipment	8,575						8,575		G61	8,575	126
127	Parks — Current operation	1,497,583						1,497,583		E61	1,497,583	127
128	Purchase of land and equipment	41,595						41,595		G61	41,595	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,487,391						1,487,391		E61	1,487,391	130
131	Purchase of land and equipment	160,081						160,081		G61	160,081	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	239,530						239,530		E03	239,530	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	46,910						46,910		E61	46,910	135
136	Other culture and recreation	243,266	337,410					580,676		E61	580,676	136
137	Purchase of land and equipment		17,540					17,540		G61	17,540	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	5,924,559	354,950	0	0	0	0	6,279,509			6,279,509	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	127,411						127,411		E89	127,411	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	213,257						213,257		E89	213,257	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,742,477					1,742,477		E50	1,742,477	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	358,155						358,155		E29	358,155	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	201,909						201,909		E89	201,909	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	900,732	1,742,477	0	0	0	0	2,643,209			2,643,209	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	419,866						419,866		E29	419,866	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	826,715						826,715		E23	826,715	162
163	Purchase of land and equipment	3,580						3,580		G23	3,580	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	445,697						445,697		E25	445,697	166
167	Purchase of land and equipment	1,168						1,168		G25	1,168	167
168	City hall and general buildings — Current operation	653,926						653,926		E31	653,926	168
169	Purchase of land and equipment	15,461						15,461		G31	15,461	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	152,990						152,990		E89	152,990	171
172	Other general government — Current operation	2,040,279						2,040,279		E89	2,040,279	172
173	Purchase of land and equipment	120,799						120,799		G89	120,799	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	4,680,481	0	0	0	0	0	4,680,481			4,680,481	176
177	Section G — DEBT SERVICE				2,956,009			2,956,009			2,956,009	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,956,009	0	0	2,956,009			2,956,009	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Flood Projects					4,644,597		4,644,597			4,644,597	184
185	Capital Improvement Projects					2,695,930		2,695,930			2,695,930	185
186	Economic Development Projects					5,509,759		5,509,759			5,509,759	186
187	Subtotal Regular Capital Projects	0	0	0	0	12,850,286	0	12,850,286			12,850,286	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	12,850,286	0	12,850,286			12,850,286	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	20,617,193	12,225,332	0	2,956,009	12,850,286	0	48,648,820			48,648,820	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CEDAR FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							2,133,483		E80	2,133,483	201
202	Purchase of land and equipment							25,000		G80	25,000	202
203	Construction							358,536		F80	358,536	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							2,312,236		E81	2,312,236	216
217	Purchase of land and equipment							206,601		G81	206,601	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							334,737		E80	334,737	230
231	Purchase of land and equipment									G80	0	231
232	Construction							121,133		F80	121,133	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CEDAR FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								720,396		720,396	242
243	Enterprise Capital Projects								7,421,442		7,421,442	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								13,633,564		13,633,564	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	20,617,193	12,225,332	0	2,956,009	12,850,286	0	48,648,820	13,633,564		62,282,384	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,893,845	11,853,849			187,096		14,934,790	1,214,171		16,148,961	255
256	Internal TIF loans/repayments and transfers out			8,450,736		211,957		8,662,693	555,033		9,217,726	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,893,845	11,853,849	8,450,736	0	399,053	0	23,597,483	1,769,204		25,366,687	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	23,511,038	24,079,181	8,450,736	2,956,009	13,249,339	0	72,246,303	15,402,768		87,649,071	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								9,038,613		9,038,613	269
270	Total ending fund balance June 30, 2013	8,247,769	29,130,980	0	315,949	8,726,761	0	46,421,459	9,038,613		55,460,072	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	31,758,807	53,210,161	8,450,736	3,271,958	21,976,100	0	118,667,762	24,441,381		143,109,143	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CEDAR FALLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52 89,415		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	14,721,456	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 3,785,640	29U	39U 615,000	49U 2,960,000	49U	49U 210,640	49U	I89 105,396
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,125,000	29U	39U 550,000	49U 575,000	49U	49U	49U	I89 33,750
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Capital Loan Notes	19U 10,210,000	29U	39U 2,135,000	49U 8,075,000	49U	49U	49U	I89 237,259
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	15,120,640	0	3,300,000	11,610,000	0	210,640	0	376,405

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	2,659,350,229	x .05 = \$	132,967,511

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$		\$			
REMARKS						V98

		5,347,176	63,381,085	68,728,261
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